

# HOUSE . . . . . No. 4643

---

## The Commonwealth of Massachusetts

---

By Mr. Kaufman of Lexington, for the committee on Revenue, on Senate, No. 1866, a Bill establishing pilot artist enterprise zones (House, No. 4643). May 6, 2010.

---

FOR THE COMMITTEE:

NAME:

Jay R. Kaufman

DISTRICT/ADDRESS:

15th Middlesex

# The Commonwealth of Massachusetts

In the Year Two Thousand and Ten

## An Act ESTABLISHING PILOT ARTIST ENTERPRISE ZONES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. As used in this section, the following words shall, unless the context clearly requires otherwise, have the following meanings:-

“Art dealer”, a person engaged in the business of selling works of art, other than a person exclusively engaged in the business of selling goods at public auction.

“Artist”, the person who creates a work of art.

“Artist Enterprise Zone”, an economic development zone in a city or town, to be designated by the mayor and the city council in the case of a city, or by the board of selectmen in the case of a town, for the economic stimulus of works of arts.

“Department”, the department of revenue.

“On-location sale”, a sale transacted in-person, not by telephonic or other electronic means, within an Artist Enterprise Zone.

“Work of art”, an original and creative work, whether written, composed or executed for ‘one-of-a-kind limited’ production and which falls into 1 of the following categories: a painting; sculpture; drawing; work of graphic art, including an etching, lithograph, offset print, silk screen, or work of graphic art of like nature; a work of calligraphy; or a work in mixed media including

16 a collage, assemblage, or any combination of the foregoing art media; a book or other writing; a  
17 play; a musical composition; traditional and fine crafts; any product generated as a result of any  
18 of the above categories; provided that a “work of art” shall not apply to any piece created or  
19 executed for industry oriented or related production.

20 SECTION 2. There are hereby established a Pilot Artist Enterprise Zone in the cities of  
21 Pittsfield, Fitchburg and Lowell. No later than October 1, 2012, the mayor and city council for  
22 the cities of Pittsfield, Fitchburg and Lowell are authorized to designate a specific area located in  
23 the “downtown” as the Artist Enterprise Zone.

24 SECTION 3. Notwithstanding section 2 of chapter 64H or any other provision of General or  
25 special law to the contrary, in tax years 2013 and 2014 no excise shall be imposed upon on-  
26 location sales of works of art. The department shall establish guidelines regarding the  
27 implementation of this section and shall require the submission of evidence relating to the  
28 publication, production or creation of the works as may be deemed necessary by the department  
29 for the purposes of the exemption. The department shall require an annual submission of an  
30 accounting of the numbers of works sold, the type of work sold and the date of the sale. Failure  
31 to file this report shall terminate an individual’s eligibility for the exemption.

32 SECTION 4. The commissioner of revenue shall submit a report to the joint committee on  
33 revenue detailing the accounting of numbers received under Section 3 on February 15, 2014 and  
34 2015.